



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** SHARRAR STEVEN S

SHARRAR STEVEN S  
15208 NE 19th Ct  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 117894-850

**PROPERTY LOCATION:** 15208 NE 19th Ct  
Vancouver, WA 98686

**PETITION:** 459

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 123,750	\$	123,750
Improvements	\$ 199,486	\$	149,000
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 323,236</b>	<b>BOE VALUE</b>	<b>\$ 272,750</b>

Date of hearing: January 18, 2022

Recording ID# SHARRAR

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Steven Sharrar

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 1,542 square feet, built in 1988 and is of fair plus construction quality located on 0.15 acres.

The appellant stated that the property was purchased a year and a half ago and they found many repairs that were not discovered prior to purchase. The repairs exceed \$110,000 total from estimates gathered. The purchase was financed as a conventional loan with an inspection performed. The appraisal was not performed on-site due to Covid-19.

Additional contractors were brought in to evaluate the home prior to purchase, but the issues and severity of them were not identified at that time. The siding is rotten, the fireplace needs extensive repair to be safe, and there is extensive water damage in the kitchen. The disclosure statement from the seller did not mention flooding or water damage at all. The property was purchased for \$316,000 in July 2020. The appellant's evidence included a bid by High Performance Homes to install Hardie Siding for \$53,546 as of March 2021; bids by Lowes for countertop and cabinet materials for \$2,645; \$6,615; and \$13,039 as of December 2021; a bid by Crown Flooring to install flooring for \$3,406 as of August 2018; a bid by Home Depot for flooring materials for \$1,903 as of September 2018; a bid by Chimcare for maintenance and repairs for \$853 as of February 2021; a bid by Paradise Gardens, LLC to install yard drainage for \$14,100 as of October 2021; and a bid by Cutting Edge Contracting Inc to replace windows for \$18,400 as of October 2021.

The appellant requested a value of \$272,750.

The Assessor's evidence included 3 sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The evidence provided by the appellant indicates significant repairs are necessary. The cost of the repairs supports a reduction in the value to \$272,750.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$272,750 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on February 3, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** KELL JOHN K & KELL PAMELA K

KELL JOHN K & KELL PAMELA K  
1303 NW 5th Ave  
Camas, WA 98607-2604

**ACCOUNT NUMBER:** 986030-277

**PROPERTY LOCATION:** 1303 NW 5th Ave  
Camas, WA 98607-2604

**PETITION:** 460

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 236,000	\$	236,000
Improvements	\$ 890,307	\$	664,000
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,126,307</b>	<b>BOE VALUE</b>	<b>\$ 900,000</b>

Date of hearing: January 18, 2022

Recording ID# KELL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

John Kell

Pamela Kell

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 4,506 square feet, plus a bonus room beside the garage of 672 square feet, and a finished basement of 365 square feet, built in 2014 and is of good construction quality located on 0.35 acres.

The appellants stated that they've provided comparables around the value that best represents the property and another set of comparables around the price indicated by the Assessor's Office. The letter from the Assessor's Office indicated an offer to agree to a value of \$957,662. The appellant feels that offered value is still high for the subject home as surrounding properties by the same builder are bigger and did not sell for more than \$920,000 if they sold successfully at all. The subject home was the last lot developed and the home was squeezed into the space to meet a requirement for the number of homes in the neighborhood. The floorplan of the home was adjusted to meet the space on the odd lot, causing all rooms to be on the same floor. The other homes in the neighborhood are much more contemporary in layout. The appellant submitted six comparable sales [#84921-002 sold for \$888,000 in November 2020; #90264-322 sold for \$900,000 in June 2020; #84921-204 sold for \$905,000 in October 2020; #124817-198 sold for \$1,023,000 in July 2020; #177504-002 sold for \$1,087,500 in September 2020; and #986035-667 sold for \$1,090,000 in December 2020].

The appellant requested a value of \$900,000.

The Assessor's evidence included 3 sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$957,662.

The appellant and the Assessor comparable sales support a value of \$900,000.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$900,000 as of January 1, 2021.

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** COLLINS GREGORY & COLLINS PENNY

COLLINS GREGORY & COLLINS PENNY  
823 NW 22nd Ave  
Camas, WA 98607

**ACCOUNT NUMBER:** 127400-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #61 SEC 9 T1NR3EWM 3A

**PETITION:** 236

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 766,000	\$	292,935
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 766,000</b>	<b>BOE VALUE</b>	<b>\$ 292,935</b>

Date of hearing: January 18, 2022

Recording ID# COLLINS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Gregory Collins

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 3-acre parcel of bare land.

The appellant stated that the comparables used by the Assessor, noted on the website, are not bare land and are various zonings. The subject is a bare land parcel, zoned R-10. There were no recent sales of comparable bare land. It is not optimally shaped to subdivide and due to Camas codes, it requires maximum lot sizes, allowing only seven lots out of the three acres. The initial application fees through the City of Camas are \$10,500 and Olson Engineering quoted a development cost of \$533,286, though this will likely be higher when the work is performed. It will likely cost around \$600,000 ultimately by the time the property is prepared and sold. The implied value of the land, undeveloped would then be \$333,000. The appellant's evidence included a bid by Olsen Engineering to prepare seven lots for \$533,286 (\$66,660 per lot) as of February 2021.

The appellant requested a value of \$292,935.

The Assessor's evidence included sales lists with graphs, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$402,189. The appellant disagreed with the appraiser's findings.

The detailed analysis of the property development supports the value of \$292,935.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$292,935 as of January 1, 2021.

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